

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
GAINESVILLE DIVISION

UNITED STATES OF AMERICA

v.

HERLINDA HINOJOSA
MARIA MADRIGAL
RUBEN GAYTAN
CARMEN MORALES

Criminal Indictment

No. **2 14-CR-038**

THE GRAND JURY CHARGES THAT:

Count 1

1. Beginning on or about January 1, 2011, and continuing until on or about May 21, 2013, in the Northern District of Georgia and elsewhere, the defendants, HERLINDA HINOJOSA, MARIA MADRIGAL, RUBEN GAYTAN, and CARMEN MORALES, did knowingly combine, conspire, confederate, agree, and have a tacit understanding with each other and others known and unknown to the Grand Jury, to make and present to a person in the civil service of the United States and to a department and agency thereof, claims upon and against the United States and a department and agency thereof, specifically, the United States Department of Treasury, Internal Revenue Service, knowing such claims to be false, fictitious, and materially fraudulent, specifically, by filing federal income tax returns that contained false information and that fraudulently claimed refunds.

Manner and Means of the Conspiracy

2. It was material to the conspiracy that:

a. An individual tax identification number (ITIN) may be issued by the Internal Revenue Service (IRS) to a person who is working in the United States, but who is not United States citizen. A person who is working in the United States, but who is not United States citizen, may obtain an ITIN by submitting an application to the IRS that is supported by identification documents that are from a foreign country;

b. Once the IRS receives the application and supporting identification documents, the IRS processes the application. If the application and supporting documents appear to be in compliance with federal law and regulations, an ITIN is issued to the applicant within a few days after the IRS receives the application;

c. Once the applicant receives the ITIN, the applicant may use the ITIN in much the same way that a United States citizen may use a social security number.

d. A person who is not a United States citizen, but who is working in the United States, may file an individual income tax return, IRS Form 1040 or 1040A, using his or her ITIN in place of a social security number.

3. It was also material to the conspiracy that:

a. From 1998 until April 2010, MARIA MADRIGAL worked in the administrative offices of the Fieldale Farms plant located in Gainesville, Georgia;

b. In her position MARIA MADRIGAL was authorized to request and receive employee wage and tax information that would commonly be included

on a W-2 form. This information would include the employee's name, social security number, wages, and tax withholding information;

c. This information would be provided to MARIA MADRIGAL on a form that was known as a W-2 inquiry form.

4. It was also material to the conspiracy that HERLINDA HINOJOSA, doing business as Linda's Tax Service, was engaged in the business of preparing and filing individual income tax returns, IRS Forms 1040 and 1040A.

5. It was part of the conspiracy that RUBEN GAYTAN and CARMEN MORALES would obtain identification documents for Mexican and Guatemalan citizens, to include, birth certificates, immunization records, voter registration cards, school records, and other types of foreign identification.

6. It was also a part of the conspiracy that MARIA MADRIGAL would take W-2 inquiry forms to her residence.

7. It was a part of the conspiracy that after MARIA MADRIGAL was no longer employed by Fieldale Farms, she typed the format for the W-2 inquiry forms in her personal computer, and thereafter, she would create counterfeit W-2 inquiry forms by changing the names and other identifying information on the forms that she had taken from Fieldale Farms.

8. It was a part of the conspiracy that MARIA MADRIGAL would sell both legitimate W-2 inquiry forms and counterfeit W-2 inquiry forms to an unindicted co-conspirator.

9. It was a part of the conspiracy that RUBEN GAYTAN and CARMEN MORALES would provide foreign identification documents needed to obtain ITINs to the unindicted co-conspirator.

10. It was a part of the conspiracy that the unindicted co-conspirator would in turn provide the legitimate W-2 inquiry forms and the counterfeit W-2 inquiry forms to LINDA HINOJOSA who would use them to prepare W-2 forms that purportedly were issued by Fieldale Farms to its employees.

11. It was a part of the conspiracy that HERINDA HINOJOSA would apply for ITINs using the foreign identification documents provided to her by the unindicted co-conspirator. Based upon the applications submitted by HERLINDA HINOJOSA, the IRS would issue ITINs and send them to addresses controlled by HERLINDA HINOJOSA.

12. It was a part of the conspiracy that HERINDA HINOJOSA would prepare fraudulent income tax returns using the fraudulent W-2 information that was purportedly for employees of Fieldale Farms and the ITINs she obtained. The returns would falsely claim that the purported wage earners had several dependents so as to increase the exemptions that the purported wage earners could take which would decrease the tax liability of the purported wage earners. By falsely claiming dependents HERLINDA HINOJOSA would make it appear that the purported wage earners were entitled to income tax refunds.

13. It was a part of the conspiracy that HERINDA HINOJOSA would submit the fraudulent income tax returns to the IRS using the ITINs she had obtained. The IRS would process the fraudulent returns and authorize the issuance of

income tax refunds drawn from the United States Treasury based upon the false and fraudulent information contained in the Forms 1040 and 1040A prepared by HERLINDA HINOJOSA. The fraudulent refunds would be transmitted to HERLINDA HINOJOSA.

14. It was a part of the conspiracy that HERINDA HINOJOSA and the unindicted co-conspirator would then convert to their own use the refunds that were issued based upon the fraudulent income tax returns prepared and submitted by HERLINDA HINOJOSA. The unindicted co-conspirator would in turn provide part of the proceeds he received to RUBEN GAYTAN and CARMEN MORALES as payment for the foreign identification documents they provided to him.

15. All in violation of Title 18, United States Code, Section 286.

Counts 2-27

16. The grand jury realleges and incorporates by reference in each of Counts 2 through 27 as set forth in the chart below, each of the factual allegations set forth in paragraphs 2 thorough 14 of this indictment as if each factual allegation was fully set forth in each of Counts 2 through 27.

17. On or about each date set forth in the chart below, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA, MARIA MADRIGAL, RUBEN GAYTAN, and CARMEN MORALES, aided and abetted by each other and by others known and unknown to the grand jury, did knowingly and willfully did make and present to a person in the civil service of the United States and to a department and agency thereof, claims upon and against the United

States and a department and agency thereof, specifically, the United States Department of Treasury, Internal Revenue Service, knowing such claims to be false, fictitious, and materially fraudulent, by filing a federal income tax return that contained false information and that fraudulently claimed a refund:

Count	Date	Tax Year	Initials of Purported Taxpayer	Refund Amount
2	April 25, 2012	2011	J. J. J.	\$4,457.00
3	April 30, 2012	2010	J. J. J.	\$3,693.00
4	April 30, 2012	2009	J. J. J.	\$3,846.00
5	March 27, 2012	2008	J. J. J.	\$5,219.00
6	May 2, 2012	2011	O. L.	\$4,524.00
7	May 7, 2012	2010	O. L.	\$3,721.00
8	May 7, 2012	2009	O. L.	\$3,579.00
9	March 27, 2012	2008	O. L.	\$4,588.00
10	May 23, 2012	2011	H. E. H. Y. H.	\$4,434.00
11	June 1, 2012	2010	H. E. H. Y. H.	\$4,670.00
12	June 1, 2012	2009	H. H. H. Y. Y.	\$4,851.00
13	April 19, 2012	2008	H. E. H. Y. H.	\$3,975.00
14	May 4, 2012	2011	M. H. M. C.	\$4,460.00
15	May 9, 2012	2010	M. H. M. C.	\$3,680.00
16	May 9, 2012	2009	M. H. M. C.	\$4,332.00
17	April 25, 2012	2011	I. D. M. M.	\$4,463.00
18	May 1, 2012	2010	I. D. M. M.	\$4,678.00
19	May 1, 2012	2009	I. D. M. M.	\$4,155.00
20	April 3, 2012	2008	I. D. M. M.	\$4,836.00
21	March 10, 2013	2012	G. R. D.	\$4,163.00
22	Feb. 20, 2013	2012	J. R. G. S.	\$4,545.00
23	January 29, 2013	2012	F. C. P.	\$3,921.00
24	March 1, 2013	2012	J. C. T. S.	\$4,365.00
25	March 27, 2013	2012	M. H. M. C.	\$4,515.00
26	Feb. 20, 2013	2012	R. M.	\$4,479.00
27	Feb. 20, 2013	2012	M. E. D.	\$4,638.00

18. Each count in violation of Title 18, United States Code, Sections 287 and 2.

Counts 28- 45

19. The grand jury realleges and incorporates by reference in each of Counts 28 through 45 as set forth in the chart below, each of the factual allegations set forth in paragraphs 2 thorough 14 of this indictment as if each factual allegation was fully set forth in each of Counts 28 through 45.

20. On or about each date set forth in the chart below, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA and MARIA MADRIGAL, aided and abetted by each other and by others known and unknown to the grand jury, for the purpose of obtaining a payment for themselves to which the defendants were not entitled, with intent to deceive the Internal Revenue Service and to obtain a income tax refund to which the defendants were not entitled, falsely represented a social security account number assigned by the Commissioner of Social Security to be the social security number of the person identified by initials in the chart below, when in fact the number was not the social security account number assigned by the Commissioner of Social Security to such person:

Count	Date	Document Containing the False Social Security Number	Initials of Purported Social Security Account Holder	Social Security Number Used
28	April 25, 2012	W-2	J. J. J.	xxx-xx-2194
29	April 30, 2012	W-2	J. J. J.	xxx-xx-9143
30	April 30, 2012	W-2	J. J. J.	xxx-xx-9143
31	May 2, 2012	W-2	O. L.	xxx-xx-9024

32	May 23, 2012	W-2	H. E. H. Y. H.	xxx-xx-1163
33	June 1, 2012	W-2	H. E. H. Y. H.	xxx-xx-1767
34	March 27, 2013	W-2	M. H. M. C.	xxx-xx-8253
35	May 4, 2012	W-2	M. H. M. C.	xxx-xx-8389
36	May 9, 2012	W-2	M. H. M. C.	xxx-xx-8389
37	May 9, 2012	W-2	M. H. M. C.	xxx-xx-8389
38	April 25, 2012	W-2	I. D. M. M.	xxx-xx-8045
39	May 1, 2012	W-2	I. D. M. M.	xxx-xx-7000
40	May 1, 2012	W-2	I. D. M. M.	xxx-xx-7000
41	March 10, 2013	W-2	G. R. D.	xxx-xx-1690
42	Feb. 20, 2013	W-2	J. R. G. S.	xxx-xx-1274
43	January 29, 2013	W-2	F. C. P.	xxx-xx-3670
44	March 1, 2013	W-2	J. C. T. S.	xxx-xx-7675
45	Feb. 20, 2013	W-2	R. M.	xxx-xx-5411

21. Each count in violation of Title 42, United States Code, Section 408(a)(7)(B) and Title 18, United States Code, Section 2.

Count 46

On or about April 25, 2012, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA and MARIA MADRIGAL, aided and abetted by each other and by others known and unknown to the grand jury, knowingly possessed and used without lawful authority a means of identification of another person, specifically, the social security number issued to A.P., bearing number xxx-xx-2194, such possession and use being in relation to the commission of the felony offense set forth in Count 28 of this Indictment, in violation of Title 18, United States Code, Sections 1028A(a)(1), 1028A(b)(2) and 2.

Count 47

On or about April 30, 2012, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA and MARIA MADRIGAL, aided and abetted by each other and by others known and unknown to the grand jury, knowingly possessed and used without lawful authority a means of identification of another person, specifically, the social security number issued to R.G., bearing number xxx-xx-9143, such possession and use being in relation to the commission of the felony offense set forth in Count 29 of this Indictment, in violation of Title 18, United States Code, Sections 1028A(a)(1), 1028A(b)(2) and 2.

Count 48

On or about April 30, 2012, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA and MARIA MADRIGAL, aided and abetted by each other and by others known and unknown to the grand jury, knowingly possessed and used without lawful authority a means of identification of another person, specifically, the social security number issued to R.G., bearing number xxx-xx-9143, such possession and use being in relation to the commission of the felony offense set forth in Count 30 of this Indictment, in violation of Title 18, United States Code, Sections 1028A(a)(1), 1028A(b)(2) and 2.

Count 49

On or about April 25, 2012, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA and MARIA MADRIGAL, aided and abetted by each other and by others known and unknown to the grand jury,

knowingly possessed and used without lawful authority a means of identification of another person, specifically, the social security number issued to H.A.L., bearing number xxx-xx-8045, such possession and use being in relation to the commission of the felony offense set forth in Count 38 of this Indictment, in violation of Title 18, United States Code, Sections 1028A(a)(1), 1028A(b)(2) and 2.

Count 50

On or about March 10, 2013, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA and MARIA MADRIGAL, aided and abetted by each other and by others known and unknown to the grand jury, knowingly possessed and used without lawful authority a means of identification of another person, specifically, the social security number issued to R.D., bearing number xxx-xx-1690, such possession and use being in relation to the commission of the felony offense set forth in Count 41 of this Indictment, in violation of Title 18, United States Code, Sections 1028A(a)(1), 1028A(b)(2) and 2.

Count 51

On or about February 20, 2013, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA and MARIA MADRIGAL, aided and abetted by each other and by others known and unknown to the grand jury, knowingly possessed and used without lawful authority a means of identification of another person, specifically, the social security number issued to V.G., bearing number xxx-xx-1274, such possession and use being in relation to

the commission of the felony offense set forth in Count 42 of this Indictment, in violation of Title 18, United States Code, Sections 1028A(a)(1), 1028A(b)(2) and 2.

Count 52

On or about January 29, 2013, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA and MARIA MADRIGAL, aided and abetted by each other and by others known and unknown to the grand jury, knowingly possessed and used without lawful authority a means of identification of another person, specifically, the social security number issued to A.H., bearing number xxx-xx-3670, such possession and use being in relation to the commission of the felony offense set forth in Count 43 of this Indictment, in violation of Title 18, United States Code, Sections 1028A(a)(1), 1028A(b)(2) and 2.

Count 53

On or about March 1, 2013, in the Northern District of Georgia, the defendants, HERLINDA HINOJOSA and MARIA MADRIGAL, aided and abetted by each other and by others known and unknown to the grand jury, knowingly possessed and used without lawful authority a means of identification of another person, specifically, the social security number issued to R.T.L., bearing number xxx-xx-7675, such possession and use being in relation to the commission of the felony offense set

forth in Count 44 of this Indictment, in violation of Title 18, United States Code, Sections 1028A(a)(1), 1028A(b)(2) and 2.

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